APPENDIX I

Upon the foregoing papers this motion by plaintiff for summary judgment against respondent Tax Commission is denied; cross-motion for summary judgment dismissing the complaint is granted. Though the procedure used by plaintiff is technically infirm, decision is on the merits. Plaintiff an owner of property, sues to restrain defendant's grant of tax exemption to religious organizations (§420, R.P. Tax L.) as in contravention of the first and fourteenth amendments of the Constitution of the United States. No allegation is made that defendant proceeded otherwise than pursuant to law; rather, it is the law itself which is under attack. Such exemptions are granted in pursuance of long-standing, public policy of this State, under a statute which is presumptively constitutional, and which is hereby sustained.

Dated: March 5, 1968

ARTHUR MARKEWICH

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J.S.C.